

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FOURTH QUARTER 2016

Covering Sales Occurring in
October, November and December

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
First Quarter:	January, February, March	+4.4%	+2.3%	-33.2%
Second Quarter:	April, May, June	+11.4%	-16.1%	-25.7%
Third Quarter:	July, August, September	+10.3%	-25.0%	-19.9%
Fourth Quarter:	October, November, December	+15.5%	-31.2%	-17.6%

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Office of State Tax Commissioner

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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the fourth quarter of 2016. These taxable sales and taxable purchases are reported by businesses to the Office of State Tax Commissioner on quarterly or monthly sales tax returns.

Comparisons

Tables 2 and 4 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 4. (For an explanation of taxable sales and taxable purchases, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first four tables and is reported at the end of Tables 1 through 4.

Taxable sales and taxable purchases reported for the current quarter are also compared to the same quarter in the prior year in Table 5. This table compares activity by industry using the 2012 North American Industrial Classification System (NAICS). All returns, including consolidated and out-of-state returns, are contained in the industry comparisons on Table 5.

***Cautionary Note:** Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

Definition of Terms

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods. Individuals purchasing items over the Internet on which sales tax is not charged, are obligated to report “taxable purchases” and remit the appropriate use tax.

Motor Vehicle Excise Tax. The State of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales.

Consolidated. Taxable sales and taxable purchases from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, and 4. The consolidated data is excluded from any particular city or county in the first four tables in order to avoid over-reporting from some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 5.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following North American Industrial Classification System Codes (NAICS Codes) per the 2012 Manual have been included in the consolidated statewide line item:

NAICS Codes	Business Activity
2121	Coal Mining
2211	Electrical Power Generation, Transmission, and Distribution
2212	Natural Gas Distribution
486	Pipeline Transportation
517	Telecommunications

Out-of-State. Taxable sales and taxable purchases from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, and 4. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 5.

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TABLE 1

**Taxable Sales and Purchases
By County, Fourth Quarter 2016**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$5,118,266	\$446,162	\$5,564,428
Barnes	15,879,855	4,482,919	20,362,774
Benson	3,507,773	33,109	3,540,882
Billings	1,596,695	629,822	2,226,517
Bottineau	17,644,953	1,085,268	18,730,221
Bowman	8,605,122	1,446,165	10,051,287
Burke	3,748,733	2,322,182	6,070,915
Burleigh	400,228,187	24,847,287	425,075,474
Cass	702,625,472	73,517,161	776,142,633
Cavalier	6,135,871	211,799	6,347,670
Dickey	8,747,676	576,568	9,324,244
Divide	5,508,309	9,205	5,517,514
Dunn	7,418,046	474,329	7,892,375
Eddy	3,030,533	121,026	3,151,559
Emmons	5,183,357	183,505	5,366,862
Foster	11,918,484	979,490	12,897,974
Golden Valley	3,191,619	50,747	3,242,366
Grand Forks	311,714,204	18,342,061	330,056,265
Grant	2,824,698	15,706	2,840,404
Griggs	4,613,526	189,902	4,803,428
Hettinger	2,666,340	1,511,621	4,177,961
Kidder	3,522,218	72,634	3,594,852
LaMoure	8,060,013	129,568	8,189,581
Logan	2,233,239	58,516	2,291,755
McHenry	5,654,778	904,465	6,559,243
McIntosh	6,311,530	309,918	6,621,448
McKenzie	42,565,027	2,421,254	44,986,281
McLean	16,002,409	272,638	16,275,047
Mercer	15,261,451	1,774,979	17,036,430
Morton	63,032,297	9,982,569	73,014,866
Mountrail	36,438,321	617,339	37,055,660
Nelson	3,279,310	28,170	3,307,480
Oliver	814,650	153,796	968,446
Pembina	10,901,144	4,526,579	15,427,723
Pierce	9,017,058	479,574	9,496,632
Ramsey	41,473,099	553,488	42,026,587
Ransom	8,028,950	594,991	8,623,941
Renville	5,308,152	405,697	5,713,849
Richland	30,373,719	7,348,194	37,721,913
Rolette	8,318,904	72,168	8,391,072
Sargent	4,980,954	9,024,964	14,005,918
Sheridan	665,630	1,257	666,887
Sioux	4,771,895	917	4,772,812
Slope	229,618	32,312	261,930
Stark	190,781,983	9,439,940	200,221,923
Steele	2,247,478	104,579	2,352,057
Stutsman	64,266,126	3,141,738	67,407,864
Towner	2,465,188	284,977	2,750,165
Traill	9,898,444	737,690	10,636,134
Walsh	16,783,514	1,275,573	18,059,087
Ward	265,691,182	14,348,666	280,039,848
Wells	9,118,329	120,313	9,238,642
Williams	271,396,297	25,057,725	296,454,022
Subtotal In-State	\$2,691,800,626	\$225,753,222	\$2,917,553,848
Consolidated	\$411,396,777	\$95,480,923	\$506,877,700
Out-Of-State	<u>\$848,402,414</u>	<u>\$170,444,622</u>	<u>\$1,018,847,036</u>
Grand Total	\$3,951,599,817	\$491,678,767	\$4,443,278,584

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Fourth Quarters 2015 and 2016**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER 2015	FOURTH QUARTER 2016	PERCENT CHANGE	FOURTH QUARTER 2015	FOURTH QUARTER 2016	PERCENT CHANGE
Adams	\$5,769,744	\$5,118,266	-11.29%	\$6,349,386	\$5,564,428	-12.36%
Barnes	17,324,604	15,879,855	-8.34%	21,003,904	20,362,774	-3.05%
Benson	2,811,572	3,507,773	24.76%	2,877,611	3,540,882	23.05%
Billings	1,830,199	1,596,695	-12.76%	1,997,647	2,226,517	11.46%
Bottineau	24,115,665	17,644,953	-26.83%	24,327,559	18,730,221	-23.01%
Bowman	11,673,026	8,605,122	-26.28%	13,743,893	10,051,287	-26.87%
Burke	4,019,533	3,748,733	-6.74%	9,236,774	6,070,915	-34.27%
Burleigh	453,578,123	400,228,187	-11.76%	482,715,763	425,075,474	-11.94%
Cass	763,581,092	702,625,472	-7.98%	851,510,920	776,142,633	-8.85%
Cavalier	6,802,339	6,135,871	-9.80%	7,142,498	6,347,670	-11.13%
Dickey	10,095,894	8,747,676	-13.35%	10,463,906	9,324,244	-10.89%
Divide	6,120,260	5,508,309	-10.00%	6,151,253	5,517,514	-10.30%
Dunn	8,645,240	7,418,046	-14.20%	9,129,824	7,892,375	-13.55%
Eddy	3,130,782	3,030,533	-3.20%	3,252,717	3,151,559	-3.11%
Emmons	5,402,192	5,183,357	-4.05%	5,586,170	5,366,862	-3.93%
Foster	11,558,443	11,918,484	3.11%	12,198,356	12,897,974	5.74%
Golden Valley	4,435,327	3,191,619	-28.04%	4,571,548	3,242,366	-29.08%
Grand Forks	319,469,776	311,714,204	-2.43%	341,307,950	330,056,265	-3.30%
Grant	3,052,476	2,824,698	-7.46%	3,072,586	2,840,404	-7.56%
Griggs	3,996,002	4,613,526	15.45%	4,270,149	4,803,428	12.49%
Hettinger	3,074,026	2,666,340	-13.26%	3,788,519	4,177,961	10.28%
Kidder	3,729,016	3,522,218	-5.55%	3,800,605	3,594,852	-5.41%
LaMoure	7,657,124	8,060,013	5.26%	8,108,661	8,189,581	1.00%
Logan	2,759,332	2,233,239	-19.07%	2,825,304	2,291,755	-18.88%
McHenry	5,374,570	5,654,778	5.21%	6,508,497	6,559,243	0.78%
McIntosh	6,800,092	6,311,530	-7.18%	7,162,395	6,621,448	-7.55%
McKenzie	53,900,605	42,565,027	-21.03%	56,947,079	44,986,281	-21.00%
McLean	15,417,485	16,002,409	3.79%	15,708,346	16,275,047	3.61%
Mercer	13,986,726	15,261,451	9.11%	14,504,502	17,036,430	17.46%
Morton	66,524,353	63,032,297	-5.25%	75,162,864	73,014,866	-2.86%
Mountrail	37,860,039	36,438,321	-3.76%	38,576,782	37,055,660	-3.94%
Nelson	3,387,990	3,279,310	-3.21%	3,417,060	3,307,480	-3.21%
Oliver	919,928	814,650	-11.44%	1,083,927	968,446	-10.65%
Pembina	10,904,267	10,901,144	-0.03%	15,806,719	15,427,723	-2.40%
Pierce	9,694,788	9,017,058	-6.99%	10,217,172	9,496,632	-7.05%
Ramsey	41,730,588	41,473,099	-0.62%	42,373,143	42,026,587	-0.82%
Ransom	8,388,067	8,028,950	-4.28%	8,952,391	8,623,941	-3.67%
Renville	5,478,602	5,308,152	-3.11%	5,826,667	5,713,849	-1.94%
Richland	30,646,005	30,373,719	-0.89%	39,406,205	37,721,913	-4.27%
Rolette	8,120,963	8,318,904	2.44%	8,192,271	8,391,072	2.43%
Sargent	5,245,425	4,980,954	-5.04%	17,740,137	14,005,918	-21.05%
Sheridan	724,951	665,630	-8.18%	737,267	666,887	-9.55%
Sioux	268,181	4,771,895	1679.36%	476,979	4,772,812	900.63%
Slope	260,404	229,618	-11.82%	273,143	261,930	-4.11%
Stark	241,091,162	190,781,983	-20.87%	251,449,343	200,221,923	-20.37%
Steele	2,014,843	2,247,478	11.55%	2,217,851	2,352,057	6.05%
Stutsman	64,644,436	64,266,126	-0.59%	69,782,906	67,407,864	-3.40%
Towner	2,506,645	2,465,188	-1.65%	3,046,897	2,750,165	-9.74%
Traill	9,963,987	9,898,444	-0.66%	10,423,519	10,636,134	2.04%
Walsh	16,097,836	16,783,514	4.26%	17,318,920	18,059,087	4.27%
Ward	314,014,536	265,691,182	-15.39%	346,032,551	280,039,848	-19.07%
Wells	10,267,160	9,118,329	-11.19%	10,455,852	9,238,642	-11.64%
Williams	400,684,305	271,396,297	-32.27%	464,852,004	296,454,022	-36.23%
Subtotal In-State	\$3,071,550,726	\$2,691,800,626	-12.36%	\$3,384,086,892	\$2,917,553,848	-13.79%
Consolidated and Out-Of-State	\$1,555,573,029	\$1,259,799,191	-19.01%	\$2,010,728,883	\$1,525,724,736	-24.12%
Grand Total	\$4,627,123,755	\$3,951,599,817	-14.60%	\$5,394,815,775	\$4,443,278,584	-17.64%

TABLE 3

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Fourth Quarter 2016**

CITIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	\$1,574,750	\$274,792	\$1,849,542
Beach	2,749,552	48,334	2,797,886
Beulah	8,687,450	147,132	8,834,582
Bismarck	398,185,645	24,317,752	422,503,397
Bottineau	11,700,087	236,851	11,936,938
Bowman	7,848,248	590,685	8,438,933
Cando	1,956,114	273,858	2,229,972
Carrington	11,606,387	978,560	12,584,947
Casselton	4,286,847	363,492	4,650,339
Cavalier	4,774,709	4,339,927	9,114,636
Cooperstown	3,804,189	91,131	3,895,320
Crosby	5,064,597	4,910	5,069,507
Devils Lake	40,909,205	550,795	41,460,000
Dickinson	180,306,823	7,054,444	187,361,267
Ellendale	2,393,692	73,089	2,466,781
Fargo	608,480,929	58,194,532	666,675,461
Garrison	6,478,780	29,521	6,508,301
Grafton	10,950,304	608,132	11,558,436
Grand Forks	303,001,173	17,882,164	320,883,337
Harvey	7,385,265	53,474	7,438,739
Hazen	5,831,018	81,826	5,912,844
Hettinger	4,930,567	223,698	5,154,265
Hillsboro	4,211,706	155,503	4,367,209
Jamestown	62,166,514	2,340,721	64,507,235
Kenmare	5,098,523	27,669	5,126,192
Langdon	5,281,067	166,546	5,447,613
Larimore	1,093,511	15,721	1,109,232
Lincoln	958,363	21,888	980,251
Linton	3,229,293	127,397	3,356,690
Lisbon	6,179,380	23,464	6,202,844
Mandan	58,781,746	9,438,919	68,220,665
Mayville	3,126,273	278,439	3,404,712
Minot	254,400,058	14,022,397	268,422,455
New Rockford	2,497,117	113,017	2,610,134
New Town	14,076,746	201,521	14,278,267
Northwood	5,152,104	43,825	5,195,929
Oakes	5,519,856	446,809	5,966,665
Park River	2,954,020	45,979	2,999,999
Rolla	4,942,533	55,520	4,998,053
Rugby	8,889,469	471,061	9,360,530
Stanley	20,141,664	8,337	20,150,001
Tioga	13,164,289	526,354	13,690,643
Valley City	14,895,012	4,454,690	19,349,702
Wahpeton	23,128,817	6,681,252	29,810,069
Walhalla	1,639,970	2,754	1,642,724
Washburn	5,438,952	57,228	5,496,180
Watford City	36,405,636	1,865,362	38,270,998
West Fargo	77,958,548	11,979,718	89,938,266
Williston	256,264,708	24,232,538	280,497,246
Wishek	4,533,773	34,281	4,568,054
Subtotal 50 Cities	\$2,535,035,979	\$194,258,009	\$2,729,293,988
Remaining Cities	156,764,647	31,495,213	188,259,860
Total In-State	\$2,691,800,626	\$225,753,222	\$2,917,553,848
Consolidated	411,396,777	95,480,923	506,877,700
Out-Of-State	848,402,414	170,444,622	1,018,847,036
Grand Total In- and Out-Of-State	\$3,951,599,817	\$491,678,767	\$4,443,278,584

TABLE 4

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Fourth Quarters 2015 and 2016**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER	FOURTH QUARTER	PERCENT	FOURTH QUARTER	FOURTH QUARTER	PERCENT
	2015	2016		2015	2016	
Ashley	\$1,648,579	\$1,574,750	-4.48%	\$1,984,596	\$1,849,542	-6.81%
Beach	3,952,037	2,749,552	-30.43%	4,072,020	2,797,886	-31.29%
Beulah	8,051,600	8,687,450	7.90%	8,172,331	8,834,582	8.10%
Bismarck	451,095,601	398,185,645	-11.73%	478,742,680	422,503,397	-11.75%
Bottineau	13,264,630	11,700,087	-11.79%	13,369,755	11,936,938	-10.72%
Bowman	10,771,252	7,848,248	-27.14%	11,643,715	8,438,933	-27.52%
Cando	2,087,958	1,956,114	-6.31%	2,622,298	2,229,972	-14.96%
Carrington	11,260,659	11,606,387	3.07%	11,899,184	12,584,947	5.76%
Cassellton	4,770,660	4,286,847	-10.14%	5,030,373	4,650,339	-7.55%
Cavalier	4,254,434	4,774,709	12.23%	8,706,038	9,114,636	4.69%
Cooperstown	3,079,683	3,804,189	23.53%	3,152,479	3,895,320	23.56%
Crosby	5,565,726	5,064,597	-9.00%	5,574,619	5,069,507	-9.06%
Devils Lake	41,199,270	40,909,205	-0.70%	41,838,523	41,460,000	-0.90%
Dickinson	228,432,815	180,306,823	-21.07%	235,600,211	187,361,267	-20.47%
Ellendale	2,906,185	2,393,692	-17.63%	3,093,677	2,466,781	-20.26%
Fargo	666,142,054	608,480,929	-8.66%	735,739,980	666,675,461	-9.39%
Garrison	5,031,371	6,478,780	28.77%	5,057,332	6,508,301	28.69%
Grafton	10,252,232	10,950,304	6.81%	11,062,322	11,558,436	4.48%
Grand Forks	311,868,064	303,001,173	-2.84%	332,604,949	320,883,337	-3.52%
Harvey	8,788,086	7,385,265	-15.96%	8,949,291	7,438,739	-16.88%
Hazen	5,157,612	5,831,018	13.06%	5,272,913	5,912,844	12.14%
Hettinger	5,516,883	4,930,567	-10.63%	5,824,774	5,154,265	-11.51%
Hillsboro	3,667,719	4,211,706	14.83%	3,703,240	4,367,209	17.93%
Jamestown	62,529,202	62,166,514	-0.58%	66,816,129	64,507,235	-3.46%
Kenmare	5,366,425	5,098,523	-4.99%	5,493,097	5,126,192	-6.68%
Langdon	5,952,218	5,281,067	-11.28%	6,220,686	5,447,613	-12.43%
Larimore	1,108,847	1,093,511	-1.38%	1,201,050	1,109,232	-7.64%
Lincoln	958,040	958,363	0.03%	983,848	980,251	-0.37%
Linton	3,129,893	3,229,293	3.18%	3,282,561	3,356,690	2.26%
Lisbon	6,360,348	6,179,380	-2.85%	6,386,191	6,202,844	-2.87%
Mandan	61,430,860	58,781,746	-4.31%	69,360,384	68,220,665	-1.64%
Mayville	3,732,320	3,126,273	-16.24%	3,915,020	3,404,712	-13.03%
Minot	302,510,925	254,400,058	-15.90%	333,541,848	268,422,455	-19.52%
New Rockford	2,740,357	2,497,117	-8.88%	2,852,407	2,610,134	-8.49%
New Town	17,149,797	14,076,746	-17.92%	17,496,098	14,278,267	-18.39%
Northwood	4,055,513	5,152,104	27.04%	4,177,083	5,195,929	24.39%
Oakes	6,231,665	5,519,856	-11.42%	6,370,586	5,966,665	-6.34%
Park River	3,281,916	2,954,020	-9.99%	3,367,949	2,999,999	-10.93%
Rolla	4,497,563	4,942,533	9.89%	4,552,158	4,998,053	9.80%
Rugby	9,549,589	8,889,469	-6.91%	10,065,163	9,360,530	-7.00%
Stanley	17,466,471	20,141,664	15.32%	17,545,921	20,150,001	14.84%
Tioga	15,113,686	13,164,289	-12.90%	15,774,544	13,690,643	-13.21%
Valley City	16,574,780	14,895,012	-10.13%	20,145,202	19,349,702	-3.95%
Wahpeton	23,354,666	23,128,817	-0.97%	31,715,928	29,810,069	-6.01%
Walhalla	2,121,688	1,639,970	-22.70%	2,132,017	1,642,724	-22.95%
Washburn	6,250,027	5,438,952	-12.98%	6,275,756	5,496,180	-12.42%
Watford City	45,216,020	36,405,636	-19.49%	47,904,253	38,270,998	-20.11%
West Fargo	81,691,082	77,958,548	-4.57%	95,018,767	89,938,266	-5.35%
Williston	382,945,095	256,264,708	-33.08%	446,260,663	280,497,246	-37.14%
Wishek	4,936,408	4,533,773	-8.16%	4,961,588	4,568,054	-7.93%
Subtotal 50 Cities	\$2,905,020,511	\$2,535,035,979	-12.74%	\$3,177,534,197	\$2,729,293,988	-14.11%
Remaining Cities	166,530,215	156,764,647	-5.86%	206,552,695	188,259,860	-8.86%
Total In-State	\$3,071,550,726	\$2,691,800,626	-12.36%	\$3,384,086,892	\$2,917,553,848	-13.79%
Consolidated and Out-Of-State	1,555,573,029	1,259,799,191	-19.01%	2,010,728,883	1,525,724,736	-24.12%
Grand Total In- and Out-Of-State	\$4,627,123,755	\$3,951,599,817	-14.60%	\$5,394,815,775	\$4,443,278,584	-17.64%

TABLE 5

**Comparison of Taxable Sales and Purchases
By Industry, Fourth Quarters 2015 and 2016**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2015	FOURTH QUARTER 2016	
Mining and Oil Extraction	\$595,845,409	\$314,462,328	-47.22%
Utilities	90,439,077	45,300,306	-49.91%
Construction	214,298,826	198,754,588	-7.25%
Manufacturing	294,198,860	232,970,478	-20.81%
Wholesale Trade	1,169,659,033	892,095,121	-23.73%
Retail Trade	1,772,380,042	1,658,882,918	-6.40%
Transportation and Warehousing	59,347,154	35,644,856	-39.94%
Information Industries	213,377,413	209,646,599	-1.75%
Finc, Ins. Real Estate, Rental & Leasing	278,976,925	198,722,093	-28.77%
Professional, Scientific, Tech., & Mgmt Serv.	50,458,296	45,265,855	-10.29%
Educational, Health Care, and Social Serv.	25,557,970	21,526,068	-15.78%
Arts, Entertainment & Recreation	21,667,672	23,448,913	8.22%
Accommodation & Food Services	438,171,505	415,805,243	-5.10%
Other Services	115,246,647	105,475,539	-8.48%
Miscellaneous	55,190,946	45,277,679	-17.96%
GRAND TOTAL	\$5,394,815,775	\$4,443,278,584	-17.64%
NOTE: Classification by industry is based on 2012 North American Industry Classification System (NAICS)			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			